## 1 ABSTRACT OF THE DISCLOSURE

A semiconductor device having a self-aligned contact hole is formed by providing a side wall oxide film on a gate electrode, covering the gate electrode and the side wall oxide film by an oxide film and further covering the oxide film by a nitride film, wherein the oxide film is formed by a plasma CVD process with a reduced plasma power such that the  $\rm H_2O$  content in the oxide film is less than about 2.4 wt%.

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